Not to be destroyed

G. R. S. IX-5]

Previous references.

File No. 232-17

1917.

(67)

Serial Nos. /

Later references.

6788-19 Sec. I-4, 13 January 1920.
CA-1-20 dd 15-1.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. /

Part B for August 1918

SUBJECT.

Systematising the preparation of Capital and Revenue Accounts of Works financed by Government.

Sec. I. No.

The Comptroller, The Secretaries to Govt.
The Heads of departments. No. H 746-95-Dy. 5-8-1918.

Issues instructions systematising the preparation of Capital and Revenue Accounts of Public Works &c.

W D 1250—GPB—30,000—28-1-19

B. Siddappa,
2/5/3/1919.

1917

GENERAL AND REVENUE SECRETARIAT.

([illegible])

NOTES.

File No. 232-17

FILE HEADING.

Systematising the preparation of Capital and Revenue Accounts of Works financed by Govt:

From

No.	Dated	Received
Diary No.	Enclos. Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

Submitted to the Dewan.

The Dewan was pleased to note on the 29th April 1917 as under on the file regarding the entertainment of a regular maintenance establishment for working the channels newly opened under the Krishnarajasagara.

"The proposals may be approved by circulation.

"I want to know whether the Accounts Department have arranged to maintain the Capital and Revenue Accounts for all these new channels and the Krishnarajasagara and Allied Works.

"A note may be ~~approved by the~~ prepared by the Public W Works Secretary and the Financial Secretary jointly as to the lines on which this should be done. The practice in British India may also be studied and proposals submitted within a -- month."

The main file has been circulated to Members and sent to Public Works Secretary for further action.

The matter at A is receiving attention and definite suggestions will be made by the 15th July next in consultation wh with the Public Works Secretary and Mr. Datta.

Sd. J. S. C.

2-5-1917.

WD 1283—GPB—60,000—1-12-16—S.

General and Revenue Secretariat.

File No. 1145/16 of 191.

Serial No.

Resume — Order of the Dewan Sahib re the proposal of the Secretary, P. W. D., for the entertainment of a regular maintenance establishment for working the channels newly opened under the Krishnaraja Sagara:

I

1. "The proposals may be approved by circulation.

2. I want to know whether the Accounts Department have arranged to maintain Capital and Revenue accounts for all these new channels and the Krishnaraja Sagara and allied works.

3. A note may be prepared by the Public Works Secretary and the Financial secretary jointly as to the lines on which this should be done. The practice in British India may also be studied and proposals submitted within a month.

4. The responsibility for initiative in such matters rests

Time extension up to 15th July 1917 16.

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | Fr Mis File No. 1145 of 1916.

Serial No.

with the Financial department who do not seem to be sufficiently alive to the importance of this work.

5. The Public Works department have also a responsibility in the matter."

(sd). M. V.

29-4-17.

6. "Seen.

7. A.S., Fin. will please take a copy of Dewan's order and start a file.

8. The file will then be returned to Genl. Secy. for circulation".

(sd.) J.S.C.

2-5-17.

9. "At once please".

(sd.) B.S.

3-5-17.

10 To The P. Wksy with Compliments for favour of note and return.

P. W. No. 447/XS.W. Dated 7.5.17. 18

4-5-1917.

11 Noted and returned with Compliments

Secretary to Government P. W. Department

XXX

18/8/5

NOTE—Contn. sheet.

KJS

A. & REV. S.
11 JW
8 APR 1917

WD 1233—GPB—60,000—1-12-16—S.

F. R. S. III-2]

General and Revenue Secretariat.

This File No. 1145 of 1916.

115

Serial No.

12 Forwarded unofficially, with compliments, to the Comptroller, P.W. Branch for favour of furnishing the information required in para 2 above.

By order

10-5-17

for Financial Secretary.

10.5.17

13 Please draft an official letter

15
14/5/17

K J.S.

14 A draft official letter is submitted.

15-5-17

Secy.

No. 1151

18th May 1917.

has been

for the

official and Revenue accounting

NOTE—Contn. sheet.

WD 1283—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 1145 of 1916.

Serial No.

all the channels within the Kistna Irrigation works being maintained.

A/S

Please study & bring up with a brief note for discussion before 10th July

M.

3/7 1917

1. The Compy has promised to maintain the necy Capital & Rev accts for this Kistna Irrigation works: - Vide para 1 of his D.O of 6.6.17.

2. Capital & Rev accts are now maintained for the Main Kistna Project in the Printed Indian Form 99. Irrigation - Rev accts Distribution being the omission of Statement 6: Comparing charges debited with sanctioned estimates for each Canal or project.

3. In regard to Other Irrigation works also the Compy has been maintaining capital and Rev accts. In G.O. of 7.4.1916 Govt have prescribed different forms of Capital & Rev accts for Irrigation works and the Compy is taking suitable action in the matter.

4. The rules in the P.W. Code Vol II in regard to the maintenance of Capital & Rev accts of works like the Kistna Irrigation are quite clear and it seems sufficient both the Compy to maintain the accts in these

& Forms 99 & 105

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

(7

General and Revenue Secretariat. | File No. of 191 .

Serial No.

As pointed above the forms maintained in the Marine are similar to G.I. forms except in one particular. Marine accounts are supplied in this case. Same as this do in G.I. And Form 105 showing the financial results of operations, under the main heads of revenue & working expenses, may also be usefully kept in respect this particular work —. The results of this work or works like it can be entered in forms prescribed in Rules of 7.4.1916 —— which are almost similar to Form 105. Hdqrs).

8
9.7.(91)

The Note of the Dewan in file prepared as per his direction and agreed to by the Chief Engineer (Irrigation) & Town Engineer are a true actual allocations & submitted herewith. Attention is invited to Cl. 2 Cap Flow of the Arenol at present maintained for the Chamarajendra Water Works and the Vani Vilas Works. It is stated that many bills is being collected. Flour and the Sandal oil factory & other producing works may shortly also be added to Arenol Fund

Hdqrs).

18
14.7.17.

1. × Mileage in question.
1) Main channel
2) Distributing.
2 Gross receipts per acre irrigated.
3 Working expenses per acre irrigated.
4 Percentage of working expenses to receipts.
5. Remission of assessment.

NOTE—Contn. sheet.

WD 1233 GPB—60,000—1-12-16—S.

(8

G. R. S. III-2]

General and Revenue Secretariat.

File No. 737 of 191 7. (G)

Capital & Revenue Accts for Irrigation public works

Serial No.

A

Reference.- Order of the Dewan Saheb dt 29-Mar-17 re: the proposals of the Secretary, P.W.D., for the entertainment of a regular maintenance establishment for working the channels opened under the Krishnarajasagara .

I. 1. The proposals may be approved by circulation .

2. I want to know whether the accounts Department have arranged to maintain capital and revenue accounts for all these new channels and the Krishnarajasagara and allied works.

3. A note may be prepared by the Public Works Secretary and the Financial Secretary jointly as to the lines on which this should be done . The practice in British India may also be studied and proposals submitted within a month.x.

x. Time extended up to 15th July 1917.

4. The responsibility for initiative in such matters rests with the Financial Department who do not seem to be sufficiently alive to the importance of this work.

5. The Public Works Department have also a responsibility in the matter.

II. Note prepared by the Financial Secretary and the Public Works Secretary (Irrigation) jointly submitting proposals for orders .

I - Krishnaraj Sagara works & allied works.

1. Government have recently sanctioned the entertainment of a regular maintenance establishment for working Krishnarajasagara Works, and arrangements will

NOTE—Contn. sheet.

ND 1253—GTB—60,000—1-12-36—S.

Serial No.

will now be made for maintaining capital and revenue accounts in proper forms for all ~~these~~ several units comprised in the group of works as under

2. The individual units to be considered are

(1) Reservoir.

(2) Main canals fed by the reservoir

(a) The two low level canals ~~be~~ and high level canals .

(3) Old canals which receive ~~sluice~~ summer supply from the Reservoir in re: development of Sugar-cane cultivation -

(1) Rajaparameswari.

(2) Ramaswami.

(3) Mahadevamurti.

(4) Chickadevarayasagar.

(5) Devaraya

(6) Virjanadi.

(7) Bangardoddi:

(4) Canals above the reservoir .

(a) Homagiri.

(b) Mandagere.

(c) Chamaraj right bank canal.

3. The 3 canals above the reservoir coming under (4) of para 2 above are independent of the reservoir ~~and are only allied works.~~ It is not necessary to include their accounts in those of the project.

NOTE—Contn. sheet.

Serial No.

Separate capital and revenue accounts will be maintained for each of them.

4. The reservoir and the new ~~and old~~ canals fed by it, items (2) ~~and (3)~~ of para 2, form but one work and only one set of capital and revenue accounts ~~may~~ be kept for them all.

6 The revenue realised from the reservoir really consists of two parts, the Electrical and the Irrigational, the former of which will be credited by adjustment from Cauvery Power Scheme. The latter revenue is derived from lands irrigated by the 2 low level canals and the high level canal, and the additional water rate levied for the summer supply to the 7 canals (3) of para 2. It is considered impracticable ~~and unusual~~ to treat each of ~~these~~ as ~~independent~~ units so as to correctly determine the extent of gain or loss in respect of each of them.

The several items of revenue will be shown separately in the revenue account of the Krishnarajasagara project.

5. The ~~accounts of~~ capital and revenue accounts ~~above referred to~~ will be maintained as in the Government of India accounts, and Administrative accounts in Government of India Form No. 99. Irrigation - 1 to 6 with summary will be compiled by the Comptroller annually simultaneously with the preparation of the annual Finance Accounts, and submitted

5 As regards the seven old canals item (3) of para 2 separate capital & revenue accounts will be maintained for each - as such accounts are now maintained for five of them and steps have been taken to compile such accounts in respect of the other two. The additional water rate levied for the summer supply under these seven canals will however be transferred to the credit of the Krishnarajsagara works revenue account.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

AD 1233—GPB 60,000—1-12-16—S.

W/11

G. R. S. III-2]

General and Revenue Secretariat.

G. P. File No. 2757 of 1917. 18

Serial No.

submitted to Government. Vide paras 1717-8 P.W. code Vol II.

6. The capital and revenue accounts of the Marikanave Project are being maintained in these forms.

II - Other Public works (minor irrigation works)

The foregoing paragraphs furnish the information required by Dewan Sahib in his minute of 29-6-1917. The following facts relating to irrigation works and other Public works (including CPS. & Rgs) are added for his information and orders on the point raised in para 10.

8. As regards other irrigation works in Mysore in general, Government have, after careful consideration of the question and the Forms in use in British India, prescribed in Government Order dated 7th April 1916 certain rules and Forms for preparing the capital and revenue accounts of all major and minor works, and the Comptroller has been taking needful action in the matter in consultation with Public Works Secretary and the Revenue Commissioner.

The several classes of works for which these accounts have to be prepared are :-

(a) Works or extensions of such works (1) costing 25000 or more (2) or yielding an annual revenue of 1000 or more for which both capital and revenue accounts will be kept.

(b) Major works yielding a revenue of 300 or more excluding those shown under 8(a) for which revenue account only will be kept by districts.

Accounts of individual works will be kept in the Dist Offices as well as in Taluk offices & the Comptr will keep a consolidated acct by districts.

(c) Minor works yielding a revenue of 300 or less for which also only revenue account will be kept. by districts.

In the case of minor works individual accts will be kept in the Taluk offices only, the Comptr keeping a consolidated acct by districts.

9. ~~In this connection it may be noted for the Dewan Sahib's information that~~ Capital and revenue accounts are ~~at present~~ maintained by the Comptroller in suspense forms

NOTE—Contn. sheet.

ND 1233—GPH—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | G P File No. 132 of 191 .

Serial No.

Comptroller for the following works also.

1. Public Works Department.

(a) Government buildings let or available for rent.

(b) Public Works Department workshop.

(c) Kolar Gold Fields Water Supply.

2. Electrical Department (a) Kolar Gold Fields Electric Supply. (b) Bangalore City Lighting and Power (c) Bangalore C & M Station -do- (d) Mysore City -do-

3. Railway Department.

(a) Bangalore and Chickballapur Light Railway.

(b) Kolar District Railway.

(c) Tarikere-Narasimharajapur Tramway.

The Chief Engineer for Irrigation (Mr Cadambi) ~~does~~ does not receive any allowance. He says that it is not included in the Comptroller's Budget as the Board of Irrigation is not a Spending Department.

10. The capital and revenue accounts of all ~~government~~ rentable government buildings except those, the capital ~~will~~ of which is debited to the respective projects such as Cauvery Power Scheme, Marikanave, Krishnarajasagara, and other works, are maintained in the Government of India Form No. 99 A. and in accordance with the rules in the Public Works Code.

If approved the Comptr will be asked to include buildings appertaining to Capital projects in the general return I (a)

11. The capital and revenue accounts of the Public Works Workshop as at present maintained show :-

(a) The account of charges and outturns.

(b) Profit and loss accounts.

(c) The capital balance sheet.

(d) and the capital account.

NOTE—Contn. sheet.

12 (3)

G. R. S. 12]

General and Revenue Secretariat. | F File No. 232 of 1917-18.

Serial No.

12. The capital and revenue account of the Kolar Gold Fields Water supply are also maintained in the Government of India Form No. 99 B. Irrigation in the same way as the Marikanave Project.

13. Arrangements are also being made to compile similar accts for the Bangalore & Mysore water works.

14. (1) As regards the Cauvery Power Scheme, capital and revenue accounts are maintained seperately for the 4 Sections of the Project viz, Kolar-Sivasamudram, Bangalore City, Bangalore C & M station, and Mysore City.

(2) The 4th and 5th installations since sanctioned and carried out are treated as part of the Kolar-Sivasamudram Section and their accounts are included in those of this section.

(3) The Electric Tramway is an independent project altogether and separate capital and revenue accounts will be kept for it when the work is completed .

(4) The making of cyanamide is a new work ~~still~~ in the investigation stage. When the work is undertaken and completed and begins to earn revenue, separate capital and revenue accounts will be kept for it ~~also.~~

(5) The Bangalore City Telephone system has been ordered to be transferred to the Electrical Department . Separate capital and

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Serial No.

and revenue accounts for this system ~~also~~ are necessary and will be maintained.

(6) Two other works called the Mekedatu & Shimsha projects are under consideration of Government. The exact relation of these works to the Cauvery Power Scheme ~~are~~ is not known. If they are altogether independent works, separate capital and revenue accounts will be required for them ~~also~~ and be maintained.

15. Regarding the railway department, separate capital and revenue accounts are maintained for the different sections viz, the Kolar District Railway, the Bangalore-Chickballapur Light Railway and Tarikere-Narasimharajapur Tramway in the forms in use in the Oudh-Rohilkand Railway - Government of India State Railway.- As soon as the Mysore-Arsikere Railway is opened for traffic, the necessary revenue and capital accounts ~~also~~ will be maintained for it also.

16. The capital and revenue of the several productive and other works above referred to which are maintained at present by the Comptroller are published separately every year. It is considered desirable to have them all consolidated and bound in a set of 1 or more volumes for ready reference. It ~~is~~ has accordingly been arranged with the Comptroller to submit in future ~~the~~ one complete set of these ~~acts~~ accounts to the Dewan, Members of council and the Finance Dept as soon as the accounts are compiled.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

14/15

G. R. S. 12]

General and Revenue Secretariat.

F. F. File No. 232 of 1917-18.

Serial No.

17. From the foregoing review, it will be seen that the work of maintaining the capital and revenue account has received and is receiving due attention. The accounts have however been hitherto printed in separate and scattered pamphlets and arrangements have now been made to remove the defect. Orders may kindly be passed on the point referred to at the end of paragraph 10.

18. This note has been seen by the Chief Engineer, Irrigation, and a suggestion made by him has been included in para 10 and submitted for orders. He agrees with the note and observes that it is complete and in order.

A.C.
20.7.17.

Amle 21-7-17.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

WD 1283—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

G. F File No. 232 of 1917-18

Serial No.

Urgent

M. 309

206
R.
5/6.4.18

Comptr.

I shall be obliged if you will kindly ask the Superts of your offices give respective sections to collect the latest copies of the Cap & Rev Accts in connection with all classes of Works that are completed in your offices & send them to me for ~~transmission~~. All accounts whether annual, half-yearly, quarterly or monthly may be sent. They may be grouped as follows:

I Railways
II Hydro-elect Supply
III Other Irrigation works
IV Public works other than Irrigation
V. C.P.S.
VI. Sandal oil factory
VII Other Industrial works
VIII. Miscellaneous.

Accounts other than Cap & Rev accts in connection with such works which are periodically made up may also be sent.

M
4.4.18

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

16

G. R. S. III-2]

General and Revenue Secretariat.

Serial No.

Vote 182 R. M 6. 4. 1918

G. P. File No. [illegible] of 1917. [illegible]

13559

U. O. No. 182 R Bangalore, the 5th April 1918.

The following accounts are herewith sent:-

Monthly.- Accounts for rebruary 1918 for both Capital and Revenue. Capital and Revenue Account for November 1917 for Lines worked by Company.

Half-yearly.- Capital and Revenue Account for the half year ended 30th September 1917 for Railways worked by Government.

Yearly.- Finance accounts for Railways.

No Capital and Revenue accounts have yet been issued for this. The accounts for 1916-17 are being compiled and will be sent soon.

Administrative accounts for 1915-16. The Account for 1916-17 is not yet ready as particulars for revenue are due from the Revenue Commissioner.

[illegible] - other than Irrigation.

(1). Kolar Gold fields Water Works.- 1915-16. Printed copies for 1916-17 are not yet received from the Press.

(2). Public Works Workshpp.- The latest account issued is for 1913-14 and the only copy of this account which is available in this office is sent. The accounts for 1914-15 , 1915-16 and 1916-17 are

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

File No. 737 of 1917.

Serial No.

are not yet ready, as the required particulars have not been furnished by the Superintendent of the shops. The matter has been reported to the Chief Engineer.

(3). Vani Vilas Sagara Project (Marikanave).- Accountfor 1915-16. Printed copies for 1916-17 are not yet received from the press.

(4). Residential buildings.- Account for 1915-16 1916-17 account will be ready in about a week .

(5). Chamarajendra Works.- The account for 1916-17 in manuscript has been put up.

Printed copies of the Finance Accounts for 16-17 are not yet received from the Press. The proof of the account for 1916-17 and a printed copy for 15-16 are placed in the file.

Office copy of Balance Sheet and Profit and Loss Account of the Bangalore Factory for December 1917 is herewith sent.

Sandal Oil Factories are the only concerns coming under this head now.

Nil

The manuscript copies and printed account of the Workshop for 1913-14 may kindly be returned.

NOTE—Contn. sheet.

MT/5-4.

Comptroller.

5.4.18

F. Nos 11-6-16

R. S. III-2)

General and Revenue Secretariat.

F. File No. 232 of 1917-18.

Serial No.

(Heavy). 18 8-4-W)

(H 25327)

Revised draft (2) with forms and appendix submitted as per enclosure from —

(Heavy) 18 15-5-W)

V F

Clauses 4 to 6

A neat typed draft with appendix in full & the forms A to E may be prepared and put up early.

M 21/5.

8.15 18 23/5

4270 28/5

1st Member Devan

M 23/5

The undersigned must [illegible] to me.

658 1/6

30/5

18 31/5

6411 6.6.18

Devan

18 4/6

It is very satisfactory that this question which was raised in April 1917 has been brought to a final stage.

The draft with the slight alterations made

Note.—Contn. sheet.

D3447-17

WP 1233—GPB—60,000—1-12-16—S.

19

G. R. S. III-2]

General and Revenue Secretariat.

F File No. 732 of 1917-18.

Serial No.

is quite suitable and may be approved. The papers may be circulated to the other members of Council also and sent up with a draft submission note for submission to His Highness.

15.6.18

To chief secy with Compliments.

18
17.6.18

C.S.

Circulate.

18/6/18

NOTE—Contn. sheet.

(For disposal by circulation)

No. C. 742

22.6.1918

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

Draft order giving instructions for the preparation of capital and Revenue accounts of productive works financed by Government.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

C. Balasundaram

Chief *Secretary to Government.*

20th June *191* 8

Extraordinary Member of Council. agree. 20.6.18.

First Member of Council. Approved.

Second Member of Council. I agree. This was a much needed order.

22.6.18

GPB—1,000—28-8-14

WD—A2089—GPB—500—1-5-18

G. R. S. III-2]

General and Revenue Secretariat.

G.T. File No. 232 of 1917.

*23. As soon as circulation is complete and the opinion of the Council is recorded, the file will be forwarded to the Secretary in the Department concerned for transmission if need be to the Financial Secretary under Standing Orders and for submission to the Dewan or Member in charge.

Forwarded with compliments to the Secretary to Government Financial Department under *Rule 23 of the Subsidiary Rules of Council Business.

By Order,

C.S. Balasundaram Jr.
Chief Secretary to Government.
27.6.18.

NOTE.—Cotn. Sheet.

Submitted to His Highness.

In the matter of the entertainment of a regular maintenance establishment for working the channels newly opened under the Krishnarajasagara, I made an enquiry as to whether the Accounts Department had arranged to maintain Capital and Revenue Accounts for all these new channels and the Krishnarajasagara and allied works. The Public Works Secretary and the Financial Secretary were requested to prepare jointly a note, as to the lines on which these accounts should be maintained.

2. A comprehensive note on the subject of capital and revenue accounts of all classes of works including the Krishnarajasagara and allied works was thereupon prepared by the Financial Secretary, in consultation with the Public Works Secretary, indicating the action already taken and main lines on which further action was necessary and their suggestions were approved of by me on the 15th June 1918 with certain modifications.

3. Detailed instructions regarding the maintenance of capital and revenue accounts of the Krishnarajasagara and allied works, in accordance with the principles thus arrived at have issued separately in Government Order No.Fl.7513-62/G.F.245-16-4 dated 10th June 1918.

4. To systematise the preparation and submission of capital and revenue accounts for all classes of works financed by Government, the Financial Secretary has after careful study of the question, prepared a comprehensive draft order, prescribing detailed rules for observance for the future, which with certain slight alterations suggested by me is quite suitable. It has been circulated to the Members of Council and approved by them.

5. His Highness' sanction to issue the draft order is solicited.

M. Visvanadha
24th July 1918.

hm

C-742 (25

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Capital and Revenue Accounts of Public Works and other undertakings.

Order.

Seen
22.7.18.

Fin Secy

400/30.7.18. Secy 30.7.18

436/1.8. Secy 1/8

21.7.18

Ms Fin 1/8/18

Secy Fin 1/8

GF 232-13-1.

4F 245-16

Subject:- Capital and Revenue accounts of works financed by Government.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Order No. Fl 746-95.

Dated, Bangalore, 5 Aug 1918.

The question of maintaining capital and revenue accounts for all productive works in proper forms has been under the consideration of Government for some time. To systematize the preparation of such accounts for all classes of works they are pleased to issue the following instructions:

2. The classification of all works financed by Government for which capital and revenue accounts are required to be maintained, will be as follows:-

I. Railways.

II. Irrigation works.

(a) Krishnarajasagara and allied works.

(b) Vanivilasa Sagara.

(c) Other irrigation works.

III. Public Works other than irrigation.

IV. Hydro-Electric Power Works.

V. Industrial Works.

(a) Iron Works.

(b) Sandal Oil Factories.

(c) Other Industrial Works.

VI. Miscellaneous.

3. As regards classes I to IV, the rules and procedure contained in the Government of India Public Works and Railway Codes are at present being generally followed as far as they are applicable.

The capital and revenue accounts of the works included in these classes are maintained at present by the Comptroller annually in all cases and half yearly in the case of Railways. These accounts are published in separate pamphlets. These accounts should continue to be prepared and submitted as heretofore. ~~but~~ the capital and revenue accounts for the several lines of Railways should henceforth be annual ~~instead of half-yearly~~. Also a dozen bound volumes containing all the accounts properly arranged with a table of ~~accounts~~ contents should be submitted to Government by the 15th of December following the end of the year to which the accounts relate.

and until revised orders are issued ~~the present practice of compiling~~ these accounts are continue to be half-yearly.

and the annual abstract account referred to in para 8 infra.

4. As regards the works included in the groups V and VI, detailed capital and revenue accounts should be separately prepared only for the iron works and Sandal Oil Factories at Bangalore and at Mysore. These accounts should be prepared in forms as shewn below:-

(a) General account in Form B.

(b) Details of capital outlay Form C

(c) Revenue account shewing details of gross receipts and working expenses including depreciation Form D.

(d)

(d) Statement shewing at a glance the financial result of the ~~case~~ from the beginning. Form E.

For convenience these accounts also will be bound with the detailed accounts of the works belonging to classes I to IV in the volume referred to in para 3 -- above.

5. Besides the detailed accounts referred to in paragraphs 3 and 4, Government desire that two new abstract accounts one monthly and the other annual should be prepared and submitted to them. These accounts should be prepared in the forms and in the manner indicated in the following paragraphs.

6. The list of works the accounts of which should be included in the abstract monthly and annual accounts is given in the appendix to this order. Additions to this list will be made from time to time as may be necessary.

7. The abstract monthly account will be in Form A attached to this order. In this account the separate works included in the appendix under II (c) Other Irrigation Works, "V (c) Other Industrial -- Works" and "VI Miscellaneous" will not be shewn separately but only the total capital and revenue transaction under ~~ea~~ each class of works will be entered.

8. The abstract annual account will be prepared in Form B attached. It will be in greater detail than the monthly abstract.

abstract. The particulars of each individual work included under the head "II (c) Other Irrigation Works", "V (c) Other Industrial Works" and "VI Miscellaneous" will be shewn separately.

9. Both in the monthly and in the annual accounts a separate page or set of pages or portion of a page should be devoted to each class of works like I Railway, II. Irrigation, etc., and the total for all works in the class struck at the end.

10. Some difficulty may be felt in the beginning in bringing the accounts relating to so many different classes of works under the few common heads -- given in the monthly and annual abstract accounts but such a course is absolutely necessary for a correct understanding of the capital and revenue transactions of the State as a whole. Important points on which the Comptroller may feel doubt as to the proper course to adopt may be referred to Government for orders. When any ambiguity is likely to arise in respect of the figure entered in any column under any work or class of works, the nature of the work should be clearly explained in a footnote.

11. In the case of works for which detailed annual capital and revenue accounts are separately prepared and submitted to Government (vide paras 3 and 4 supra), reference will be given in the

abstract

abstract annual account to the pages of the separate accounts wherein details of the figures shewn in the abstract account are contained.

12. The Comptroller is requested to avoid duplication of work as far as possible and submit to Government any changes in the form of the separate capital and revenue or finance accounts of works of the classes I to IV which may be necessary in consequence of the passing of this order.

25.5.18

Financial Secretary to Government.

To

The Comptroller, Mysore Government.
The Secretaries to Government.
The Heads of Departments.

L.M.

Government of His Hi

Abstract monthly Capital a

1	2 Capital Outlay.					
	Expenditure.			A. *b. Gross receipts.		
	Up to the end of previous month.	During the month.	Total.	Up to the end of previous month.	During the month.	Total
	a	b	c	a	b	c
Here enter name of work. *a.						

A.- For works included in classes II (c)

B.- In the case of Irrigation and other
every month but in annual or peri
may be left blank.

A.

the Maharaja of Mysore

enue account for.....19

3 Revenue.							4
B. Working expenses.			C. Net receipts.			D. Net receipts of the corresponding month of last year.	Remarks.
Up to the end of previous month.	During the month.	Total.	Up to the end of previous month.	During the month.	Total.		
a	b	c	a	b	c		

V (c) and VI, the figures will be entered in lump.

rks, the revenue receipts from which are not obtained regularly
ical khists, the columns for gross receipts and net receipts -

For

Government of His Highn

Abkari - Capital and Revenue accounts for t

Capital Outlay.		Gross receipts.		Working exepnses including depreciation charges		Net
Expenditure during year 19 .	To end of 19 .	During the year 19 .	To end of 19 .	During the year 19 .	To end of 19 .	During the y 19
a	b	a	b	a	b	a

Here enter name of work.

ne Maharaja of Mysore.

ar 19

ipts.	Interest on Capital.		Profit (+) or loss (-) and percentage of the same to capital after allowing interest.		Net receipts and profit or loss for the previous year and percentage of latter to Capital.	
To end of 19 .	~~During~~ for the year 19 ..	To end of 19 .	During the year 19 .	To end of 19 .	Net receipts.	Profit or loss, and percentage.
b	a	b	a	b	a	b

F O R M C.

STATEMENT SHEWING THE DETAILS OF CAPITAL OUTLAY FOR THE YEAR . .

No.	Detailed Heads.	Amount. Rs. as. ps.
1.	Preliminary expenses. e.g. sundry, plant, establishment, etc.	
2.	L a n d	
3.	Buildings	
4.	Machinery, tools and plant	
5.	S t o r e s	
6.	Establishment:-	
	Salaries of officers	
	Pay of office staff	
	Travelling allowances	
	& Contingencies	
7.	I n t e r e s t chargeable to ... . — Capital if any.	
8.	Other charges	
9.	Suspense	
	T O T A L Rs.	

F O R M D.

STATEMENT SHEWING THE DETAILS OF Revenue account of the GROSS RECEIPTS AND WORKING EXPENSES INCLUDING DEPRECIATION FOR THE YEAR

Revenue account for

Receipts.			Charges.		
No	Heads.	Amount. Rs. as. ps.	No.	Heads.	Amount. Rs. as. ps.
1.	Sale of produce or finished product		1.	Raw materials ..	
2.	Rents of buildings ..		2.	Coal, fuel, etc. ..	
3.	Sale proceeds of raw materials		3.	Power and Lighting .	
4.	Value of unserviceable articles sold		4.	Packing freight and other trade charges	
5.	Miscellaneous and other receipts		5.	Agency ..	
			6.	Salaries and establishment ..	
			7.	Travelling allowances	
			8.	Establishment contingencies ..	
			9.	Labour ..	
			10.	Construction and repairs ..	
			11.	Tools and plant ..	
			12.	Refunds of revenue .	
			~~13.~~	~~Interest~~ ..	
			13.	Depreciation charges	
			14.	Other items.	
	Total Rs.	.. .. ..		Total Rs.	

F O R M E.

STATEMENT SHEWING THE FINANCIAL RESULTS OF WORKS UP TO END OF

1.	Capital outlay	Gross receipts	Charges against revenue including depreciation.	Net receipts	Interest on capital.	Net result profit or loss. (+) or (−)	Rate per cent.	Net result from the beginning to the end of the year.
	2.	3.	4.	5.	6.	7.	8.	9.
Year.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.

Appendix to Government Order No. R746-95 dated. [illegible]

List of works for which Capital and Revenue accou[illegible]

to be maintained.

Class I Railways.

Serial No.	Name of work.
2½	16
1.	A. State Railways worked by the Company:-
	(i) Kolar Gold Fields (Broad Guage).
	(ii) Mysore - Harihar (Metre Guage).
	(iii) Bangalore ¾ Hindupur. - do -
	(iv) Birur - Shimoga. - do -
	(v) Mysore - Nanjangud. - do -
2.	B. State Railways worked by the State.
	(i) Kolar District Railways.
	(ii) Bangalore-Chickballapur Light Railway.
	(iii) Tarikere - Narasimharajapura Tramway.
	(iv) Mysore - Arsikere Railway.

Appendix to Government Order No. H 746-55 / 9 F 232-17-1 dated. 3 Aug 1918.

List of works for which Capital and Revenue Accounts are to be maintained.

Class II. Irrigation.

Serial No.	Name of work.
1.	A. Krishnarajasagara.
	(1) Reservoir and the two new low level canals fed by it.
	(2) Canals above the Reservoir.
	(a) Hemagiri.
	(b) Mandagere.
	(c) Chamaraj right bank canal.
	(3) Canals which receive summer supply from the Reservoir.
	(a) Rajaparameswari.
	(b) Ramaswamy.
	(c) Madhavamanhi. ~~Mahadevamaruthi~~.
	(d) Chickadevaraya Sagar.
	(e) Devaraya.
	(f) Virajanadi.
	(g) Bangara Doddi.
2.	B. Vani Vilas Sagar.
3.	C. Other Irrigation Works.
	H a s s a n.
	Sriramadevar Dam and Channels.
	Krishnaraj~~sagar~~ Anicut and Channels.
	Bidiganahalli Tank.
	Shankathirtha Anicut and channels.
	Changravalli Anicut and channels.
	Chitaldrug.
	Dodderi Tank, Challakere Taluk.
	Hirihalla near Thippayanakote, Challakere Taluk.

Rekalgere Tank, Challakere Taluk.

Madirhalli Tank near Caduvalli, Hiriyur Taluk.

Kathruhal Tank, Chitaldrug Taluk.

Chickmadure Tank, Challakere Taluk.

Mirsabihally Tank, Challakere Taluk.

Kallahally new tank, Chitaldrug Taluk.

M Y S O R E.

Mundigere channel.

Chikdevarayasagara channel

Devaraya Anicut and channels.

Ramaswami channels.

Vijianedi channels.

Ramasamudram channels.

Narasambudi Tank.

Annaiyanakatte Tank,

Maddur Ane Channel.

Kalhalli Anicut and channel.

Sulekere Tank, Malvalli Taluk

Rampur channel.

Nagamangala Hirikere, Nagamangala Taluk.

Holsal Channel.

Bellur Dasankere.

Bhusandra Tank, Nagamangala Taluk.

Chamraja Anikat and Channels.

Feeder of Kalale Tank, Nanjangud Taluk.

Karigala Tank, Heggaddevankote Taluk.

Markal Dodkere Tank, Malvalli Taluk.

Kotebetta Palkere Tank, Nagamangala Taluk.

Hulhalli channel.

Kempasaga Tank, Gundlupet Taluk.

Hosaholalu Dodkere, Krishnarajpete Taluk.

Rajaparameswari channel.

Bindenhalli Tank, Nagamangala Taluk.

Hemagiri Anicut.

K O L A R.

Sommambudi Agrahar Tank, Kolar Taluk.

Timmanaikanahalli Agrahar Tank, Siddaghatta ~~Kolar~~ Taluk.

Muduvadi Amanikere, Kolar Taluk.

Srinivasasagar, Chikballapur Taluk.

Buradaguntae Thimmasanikere, Sidlaghatta Taluk

Venkatasagara Tank.

Ramesamudra Tank.

Kolar large tank.

Chellapalli Tank, Kolar Taluk

Chandandoor Tank, Goribidnur Taluk.

T U M K U R.

Handanhalli Tank, Sira Taluk.

Mogadu Tank, Sira Taluk.

Kurihalli Tank, Sira Taluk.

Borankanave or Bellara Project.

Bommanahalli Tank, Pavagada Taluk.

Gundagal Tank, Maddagiri Taluk.

Mayasandra Tank, Tiptur Taluk.

Thimmanahalli Thangalmadu Tank, Pavagada Taluk.

Chiksandra Tank, Sira Taluk. kyatagankere, Pavagada Taluk

Ane at Sankarpur, Kunigal Taluk.

Mavatur new tank, Tumkur Taluk.

Nonavinakere Tank, Tiptur Taluk.

Agrahara Tank, Koratagere Sub Taluk.

B A N G A L O R E.

Hoskote Tank.

Virupakshipur or Bandur Tank, Closepet Taluk.

Oojini Gaurammanakere, Dodballapur Taluk.

Bettahalli Dod and Chik Sulibele, Hoskote Taluk.

Madiray Tank, Dodballapur Taluk.

Abbur Anikat and channels.

S H I M O G A.

Sogal Anicut and channels.

Solur Anikat and channels.

Danavadi Tank, Shimoga Taluk.

Sulekere Tank and channels.

K A D U R.

Yagati Anikat and channels.

Madag Tank and channels.

Vedachikpatnagere Tank, Kadur Taluk.

Yellambalasi Anikat and channels.

Iyyankere channels.

Kuksandra Tank, Kadur Taluk.

***

(1) All works already in existence, the exact capital outlay on which is ascertainable and amounts to Rs. 25,000 or more.

(2) All works already in existence, the exact capital outlay on which is ascertainable and amounts to less than Rs. 25,000, but which yield an annual revenue of Rs. 1,000 or more in each case.

N O T E.- Extensions of works of the above two kinds should be treated as additions to the works proper and the results of the entire works taken into account as a whole.

(3) All new works constructed hereafter at a cost of Rs.25,000 or more irrespective of the annual revenue which each work may yield.

(4) All new works constructed hereafter whatever the capital cost may be which yield an annual revenue of Rs. 1,000 or more.

(5) Extensions costing Rs. 25,000 or more of old works, for which particulars of capital outlay are not ascertainable. Such extensions may be treated as new works, taking for the

revenue

revenue receipts of such works ~~be~~ the increased over the previous income and for revenue expenditure, the charges relating to the extension works alone.

(6) Such of the extensions of old works not falling under (1) and (2) as cost less than Rs. 25,000 but yield an annual revenue of Rs. 1,000 or more.

NR.

Appendix to Government Order No. R746-95 dated. 5 Augt
5732-87

List of works for which Capital and Revenue Accounts are to be maintained.

Class III Public Works.

Serial No.	Name of work.
X.	Public Works other than Irrigation.
1.	Government rentable buildings.
2.	~~Industrial~~ Public Works Workshop.
3.	Kolar Gold Fields Water supply.
4.	Chamarajendra Water works.
5.	Vani Vilas Water Works.

Main workshop [illegible] Transferred to the Public Works

NR.3.

Appendix to Government Order No. K 746-95 / Ff 132-17-1 dated. 5-8-18

List of works for which Capital and Revenue Accounts are to be maintained.

Class IV. Hydro Electric Power Works and other Electrical Works.

Serial No.	Name of Work.
	Cauvery Power Scheme.
1.	Kolar Gold Fields Electric supply.
2.	Bangalore City Lighting and Power.
3.	Bangalore C & M Station Lighting and Power.
4.	Mysore City Lighting and Power.
5.	Bangalore City Telephone.

Appendix to Government Order No. 12746-55 - 17-932-87. dated. 5-8-

List of works for which Capital and Revenue Accounts are to be maintained.

Class V. Industrial Works.

Serial No.	Name of work.
1.	Iron Works.
2.	Sandal Oil Factory at Bangalore.
3.	Sandal Oil Factory at Mysore.
4.	Other Industrial works.
	(1) Weaving Factory.
	(2) Metal Factory.
	(3) Soap Factory.
	(4) Button Factory.
	(5) Lac and Dye Works.
	(6) Central Industrial Workshop.
	(7) District Industrial Workshops. (Each Separately)
	(8) Sugar-cane Mills (Each Separately)
	(9) Arts & Crafts Emporium

Appendix to Government Order No. H X6-15 Dated. 5-5-52-7

List of works for which Capital and Revenue Accounts are to be maintained.

Class VI. Miscellaneous.

Serial No.	Name of work.
1.	Demonstration and Experimental Farms.
	(1) Hebbal Farm.
	(2) Babbur Farm.
	(3) Marthur Farm.
	(4) Nagenahalli Farm.
2.	Hessarghatta Grass Farm.
3.	Madamavinapura Grass Farm.
4.	Agricultural Implements Depot.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. Fl. 746-95—G. F. 232-17-1, dated 5th August 1918.

Capital and Revenue Accounts of Public Works, etc.

Issues instructions systematising the preparation of ——.

W D 305—GPB—13-9-18—400

Capital and Revenue Accounts of Public Works, etc.

No. Fl. 746-95—G. F. 232-17-1, dated 5th August 1918.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

Order No. Fl. 746-95—G. F. 232-17-1, dated 5th August 1918.

The question of maintaining capital and revenue accounts for all productive works in proper forms has been under the consideration of Government for some time. To systematize the preparation of such accounts for all classes of works they are pleased to issue the following instructions:—

2. The classification of all works financed by Government for which capital and revenue accounts are required to be maintained, will be as follows:—

I. Railways.

II. Irrigation works.

(*a*) Krishnarajasagara and allied works.

(*b*) Vanivilasa Sagara.

(*c*) Other irrigation works.

III. Public Works other than irrigation.

IV. Hydro-Electric Power Works.

V. Industrial Works.

(*a*) Iron Works.

(*b*) Sandal Oil Factories.

(*c*) Other Industrial Works.

VI. Miscellaneous.

3. As regards classes I to IV, the rules and procedure contained in the Government of India Public Works and Railway Codes are at present being generally followed as far as they are applicable. The capital and revenue accounts of the works included in these classes are maintained at present by the Comptroller annually in all cases and half-yearly in the case of Railways. These accounts are published in separate pamphlets. These accounts should continue to be prepared and submitted as heretofore. The question whether the capital and revenue accounts for the several lines of Railways should henceforth be annual is at present under consideration and until revised orders are issued these accounts should continue to be half-yearly. Also a dozen bound volumes containing all the accounts properly arranged and the annual abstract account referred to in para 5 *infra* with a table of contents should be submitted to Government by the 15th of December following the end of the year to which the accounts relate.

4. As regards the works included in the groups V and VI, detailed capital and revenue accounts should be separately prepared only for the Iron works and Sandal Oil Factories at Bangalore and at Mysore. These accounts should be prepared in forms as shown below:—

(*a*) General account in Form B.

(*b*) Details of capital outlay, Form C.

(*c*) Revenue account showing details of gross receipts and working expenses including depreciation, Form D.

(*d*) Statement showing at a glance the financial result of the concern from the beginning, Form E.

For convenience these accounts also will be bound with the detailed accounts of the works belonging to classes I to IV in the volume referred to in para 3 above.

No. Fl. 746-95—G. F. 232-17-1, DATED 5TH AUGUST 1918.

5. Besides the detailed accounts referred to in paragraphs 3 and 4 Government desire that two new abstract accounts one monthly and the other annual should be prepared and submitted to them. These accounts should be prepared in the forms and in the manner indicated in the following paragraphs.

6. The list of works the accounts of which should be included in the abstract monthly and annual accounts is given in the appendix to this order. Additions to this list will be made from time to time as may be necessary and the complete list scrutinized and approved by Government in the month of June before the commencement of the official year.

7. The abstract monthly account will be in Form A attached to this order and should be submitted not later than the 15th of the second month following that to which it appertains. In this account the separate works included in the appendix under II (*c*) Other Irrigation Works, "V (*c*) Other Industrial works" and "VI Miscellaneous" will not be shown separately but only the total capital and revenue transaction under each class of works will be entered.

8. The abstract annual account will be prepared in Form B attached and should be submitted before the end of November following the year. It will be in greater detail than the monthly abstract. The particulars of each individual work included under the head" II (*c*) Other Irrigation Works", "V (*c*) Other Industrial Works" and "VI Miscellaneous" will be shown separately.

9. Both in the monthly and in the annual accounts a separate page or set of pages or portion of a page should be devoted to each class of works like I. Railway, II. Irrigation, etc., and the total for all works in the class struck at the end.

10. Some difficulty may be felt in the beginning in bringing the accounts relating to so many different classes of works under the few common heads given in the monthly and annual abstract accounts but such a course is absolutely necessary for a correct understanding of the capital and revenue transactions of the State as a whole. Important points on which the Comptroller may feel doubt as to the proper course to adopt may be referred to Government for orders. When any ambiguity is likely to arise in respect of the figure entered in any column under any work or class of works, the nature of the work should be clearly explained in a foot-note.

11. In the case of works for which detailed annual capital and revenue accounts are separately prepared and submitted to Government (*vide* paras 3 and 4 *supra*), reference will be given in the abstract annual Account Form B to the pages of the separate accounts wherein details of the figures shown in the abstract account are contained.

12. The Comptroller is requested to avoid duplication of work as far as possible and to submit to Government any changes in the form of the separate capital and revenue or finance accounts of works of the classes I to IV which may be necessary in consequence of the passing of this order.

J. S. CHAKRAVARTI,
Financial Secretary to Government.

To—The Comptroller, Mysore Government.
The Secretaries to Government.
The Heads of Departments.

Exd.—C. R..

FORM A.

Abstract monthly Capital and Revenue account for .....19 .

1	2						3							4
	Capital outlay						Revenue							
Name of work (*a*)	Expenditure			A (*b*) Gross receipts			B. Working expenses			C. (*b*) Net receipts			D. Net receipts of the corresponding month of last year	Remarks
	Up to the end of previous month	During the month	Total	Up to the end of previous month	During the month	Total	Up to the end of previous month	During the month	Total	Up to the end of previous month	During the month	Total		
	a	b	c	a	b	c	a	b	c	a	b	c		

(*a*) For works included in classes II (*c*), V (*c*) and VI, the figures will be entered in lump.
(*b*) In the case of Irrigation and other works, the revenue receipts from which are not obtained regularly every month but in annual or periodical khists, the columns for gross receipts and net receipts may be left blank.

FORM B.

Government of His Highness the Maharaja of Mysore.

Abstract Capital and Revenue accounts for the year.....19 .

Name of work	Capital outlay		Gross receipts		Working expenses including depreciation charges		Net receipts		Interest on Capital		Profit (+) or loss (−) and percentage of the same to capital after allowing interest		Net receipts and profit or loss for the previous year and percentage of latter to Capital	
	Expenditure during the year 19 .	To end of 19 .	During the year 19 .	To end of 19 .	During the year 19 .	To end of 19 .	During the year 19 .	To end of 19 .	For the year 19 .	To end of 19 .	During the year 19 .	To end of 19 .	Net receipts	Profit or loss and percentage
	a	b	a	b	a	b	a	b	a	b	a	b	a	b

No. Fl. 746-95—G. F. 232-17-1, dated 5th August 1918.

Form C.

Statement showing the details of capital outlay for the year.

No.	Detailed heads	Amount		
		Rs.	a.	p.
1	Preliminary expenses, *e.g.*, sundry, plant, establishment, etc.—			
2	Land			
3	Buildings			
4	Machinery, tools and plant			
5	Stores			
	Establishment.			
6	Salaries of officers			
	Pay of office staff			
	Travelling allowances and			
	Contingencies			
7	Interest chargeable to capital if any			
8	Other charges			
9	Suspense			
	Total ...			

Form D.

Statement showing the details of Revenue account, *viz.*, the gross receipts and working expenses including depreciation for the year.....

Revenue account for

Receipts					Charges				
No.	Heads	Amount			No.	Heads	Amount		
		Rs.	a.	p.			Rs.	a.	p.
1	Sale of produce or finished product				1	Raw materials ...			
2	Rents of buildings ...				2	Coal, fuel, etc. ...			
3	Sale proceeds of raw materials				3	Power and Lighting ...			
					4	Packing, freight and other trade charges ...			
4	Value of unserviceable articles sold				5	Agency			
5	Miscellaneous and other receipts				6	Salaries and establishment.			
					7	Travelling allowances ...			
					8	Establishment, contingencies			
					9	Labour			
					10	Construction and repairs...			
					11	Tools and plant ...			
					12	Refunds of revenue ...			
					13	Depreciation charges ...			
					14	Other items			
						Total Charges ...			
						Net Receipts ...			
						Deduct Interest on Capital.			
	Total ...					Net result Profit+or loss— ...			

No. Fl. 746-95—G. F. 232-17-1, dated 5th August 1918.

FORM E.

Statement showing the name of work, financial results up to end of .....19 .

Year	Capital outlay	Gross receipts	Charges against revenue including depreciation	Net receipts	Interest on capital	Net result profit or loss (+) or (−)	Rate per cent	Net result from the beginning to the end of the year
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
1	2	3	4	5	6	7	8	9

No. PL. 746-954-G. F. 232-17-1, DATED 5TH AUGUST 1918.

APPENDIX.

List of works for which Capital and Revenue accounts are to be maintained.

Serial No.	Name of work
	CLASS I. RAILWAYS.
1	A. State Railways worked by the company:—
	(i) Kolar Gold Fields (Broad Gauge).
	(ii) Mysore-Harihar (Metre Gauge).
	(iii) Bangalore-Hindupur do
	(iv) Birur-Shimoga do
	(v) Mysore-Nanjangud do
2	B. State Railways worked by the State.
	(i) Kolar District Railways.
	(ii) Bangalore-Chikballapur Light Railway.
	(iii) Tarikere-Narasimharajapura Tramway.
	(iv) Mysore-Arsikere Railway.
	CLASS II. IRRIGATION.
1	A. Krishnarajasagara :—
	(1) Reservoir and the two new low level canals fed by it.
	(2) Canals above the Reservoir—
	(*a*) Hemagiri.
	(*b*) Mandagere.
	(*c*) Chamraj right bank canal.
	(3) Canals which receive summer supply from the Reservoir—
	(*a*) Rajaparameswari.
	(*b*) Ramaswamy.
	(*c*) Madhavamantri.
	(*d*) Chickadevaraya Sagar.
	(*e*) Devaraya.
	(*f*) Virajanadi.
	(*g*) Bangara Doddi.
2	B. Vani Vilas Sagar.
3	C. Other Irrigation Works.
	Hassan.
	Sriramadevar Dam and channels.
	Krishnaraj anicut and channels.
	Bidiganahalli Tank.
	Shankathirtha anicut and channels.
	Changravalli anicut and channels.
	Chitaldurg.
	Dodderi Tank, Challakere Taluk.
	Hirihalla near Thippayanakote, Challakere Taluk.
	Rekalgere Tank, Challakere Taluk.
	Madirhalli Tank, near Caduvalli, Hiriyur Taluk.
	Kathruhal Tank, Chitaldrug Taluk.
	Chickmadure Tank, Challakere Taluk.
	Mirsabihalli Tank, Challakere Taluk.
	Kallahalli new tank, Chitaldrug Taluk.
	Mysore.
	Mundigere channel.
	Chikdevarayasagara channel.

Serial No.	Name of work
	CLASS II. IRRIGATION—*contd.*
1	Devaraya anicut and channels.
	Ramaswami channels.
	Virijanadi channels.
	Ramasamudram channels.
	Narasambudhi Tank.
	Annaiyanakatte Tank.
	Maddur Ane Channel.
	Kalhalli anicut and channel.
	Sulekere Tank, Malvalli Taluk.
	Rampur channel.
	Nagamangala Hirikere, Nagamangala Taluk.
	Holsal Channel.
	Bellur Dasankere.
	Bhusandra Tank, Nagamangala Taluk.
	Chamraja anicut and channels.
	Feeder of Kalale Tank, Nanjangud Taluk.
	Karigala Tank, Heggaddevankote Taluk.
	Markel Dodkere Tank, Malvalli Taluk.
	Kotebetta Palkere Tank, Nagamangala Taluk.
	Hulhalli channel.
	Kempasaga Tank, Gundlupet Taluk.
	Hosaholalu Dodkere, Krishnarajpete Taluk.
	Rajaparameswari channel.
	Bindenhalli Tank, Nagamangala Taluk.
	Hemagiri Anicut.
	Kolar.
	Sommambudi Agrahar Tank, Kolar Taluk.
	Timmanaikanahalli Agrahar Tank, Sidlaghatta Taluk.
	Muduvadi Amanikere, Kolar Taluk.
	Srinivasasagar, Chikballpur Taluk.
	Buradagunte Thimmasanikere, Sidlaghatta Taluk.
	Venkatasagar Tank.
	Ramasamudra Tank.
	Kolar large tank.
	Chellapalli Tank, Kolar Taluk.
	Chandandur Tank, Goribidnur Taluk.
	Tumkur.
	Handanhalli Tank, Sira Taluk.
	Mogadu Tank, Sira Taluk.
	Kurihalli Tank, Sira Taluk.
	Borankanave or Bellara Project.
	Bommanahalli Tank, Pavagada Taluk.
	Gundagal Tank, Maddagiri Taluk.
	Mayasandra Tank, Tiptur Taluk.
	Thimmanahalli Thangalmadu Tank, Pavagada Taluk.

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Appendix—*contd.*

List of works for which Capital and Revenue accounts are to be maintained.

Serial No.	Name of work	Serial No.	Name of work
	Kyathagankere, Pavagada Taluk.		*Shimoga.*
	Chiksandra Tank, Sira Taluk.		
	Ane at Sankanapur, Kunigal Taluk.		Sogal anicut and channels.
	Mavatur new tank, Tumkur Taluk.		Solur anicut and channels.
	Nonavinakere Tank, Tiptur Taluk.		Danavadi Tank, Shimoga Taluk.
	Agrahara Tank, Koratagere Sub-Taluk.		Sulekere tank and channels.
	Bangalore.		*Kadur.*
	Hoskote Tank.		
	Virupakshipur or Bandur Tank, Closepet Taluk.		Yagati anicut and channels.
			Madag tank and channels.
	Oojini Gauramanakere, Dodballapur Taluk.		Vedachikpatnagere Tank, Kadur Taluk.
	Bettahalli Dod and Chik Sulibele, Hoskote Taluk.		Yellambalasi anicut and channels.
			Iyyankere channels.
	Madiray Tank, Dodballapur Taluk.		Kukksandra Tank, Kadur Taluk.
	Abbur anicut and channels.		

(1) All works already in existence, the exact capital outlay on which is ascertainable and amounts to Rs. 25,000 or more.

(2) All works already in existence, the exact capital outlay on which is ascertainable and amounts to less than Rs. 25,000, but which yield an annual revenue of Rs. 1,000 or more in each case.

Note.—Extensions of works of the above two kinds should be treated as additions to the works proper and the results of the entire works taken into account as a whole.

(3) All new works constructed hereafter at a cost of Rs. 25,000 or more irrespective of the annual revenue which each work may yield.

(4) All new works constructed hereafter whatever the capital cost may be which yield an annual revenue of Rs. 1,000 or more.

(5) Extensions costing Rs. 25,000 or more of old works, for which particulars of capital outlay are not ascertainable. Such extensions may be treated as new works, taking for the revenue receipts of such works the increase over the previous income and for revenue expenditure, the charges relating to the extension works alone.

(6) Such of the extensions of old works not falling under (1) and (2) as cost less than Rs. 25,000 but yield an annual revenue of Rs. 1,000 or more.

List of works—*contd.*

Serial No.	Name of work	Serial No.	Name of work
	Class III. Public Works.		Class IV. Hydro Electric Power Works and other Electrical Works.
	Public Works other than Irrigation.—		*Cauvery Power Scheme.*—
1	Government rentable buildings.	1	Kolar Gold Fields electric supply.
2	Public Works Workshop.	2	Bangalore City Lighting and Power.
3	Kolar Gold Fields Water-supply.	3	Bangalore C. & M. Station Lighting and Power.
4	Chamarajendra Water Works.	4	Mysore City Lighting and Power.
5	Vani Vilas Water Works.	5	Bangalore City Telephone.

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List of work—*contd.*

Serial No.	Name of work	Serial No.	Name of work
	CLASS V. Industrial WORKS.		CLASS VI. MISCELLANEOUS.
1	Iron Works.		
2	Sandal Oil Factory at Bangalore.	1	Demonstration and Experimental Farms.—
3	Sandal Oil Factory at Mysore.		(1) Hebbal Farm.
			(2) Babbur Farm.
4	Other Industrial works.		(3) Marthur Farm.
	(1) Weaving Factory.		(4) Naganhalli Farm.
	(2) Metal Factory.	2	Hessarghatta Grass Farm.
	(3) Soap Factory.	3	Nadamavinapura Grass Farm.
	(4) Button Factory.	4	Agricultural Implement Depot.
	(5) Lac and Dye Works.		
	(6) Central Industrial Workshop.		
	(7) District Industrial Workshops. (Each separately)		
	(8) Sugar-cane Mills (each separately)		
	(9) Arts and Craft Depot.		